

### ABSTRACT

In an arrangement in which a CPU transmits data such as audio data through a 32-bit data bus, a format conversion device and a format conversion program area are newly prepared. Further,  
5 input data having a first bit-width (32 bit width) is converted to output data having a second bit-width (24 bit width) in accordance with a predetermined system so that the efficiency of use of the bus at the time of transmitting data is improved; thus, it becomes possible to reduce a data memory area required  
10 for multi-media processes.